



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

Unified Rule for Loss on Subsidiary Stock

CFR Correction

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.1401 to 1.1550), revised as of April 1, 2012, on page 505, in §1.1502-36, at the end of paragraph (d)(8) *Example 6* (ii)(D)(3), reinstate the following sentence:

§1.1502-36 Unified loss rule.

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(d) * * *

(8) * * *

Example 6. * * *

(ii) * * *

(D) * * *

(3) * * * Under the general rules of this paragraph (d), S1's \$60 tier-down attribute reduction amount is allocated and applied to reduce S1's basis in its asset from \$500 to \$440.

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[FR Doc. 2013-7100 Filed 3-25-13; 8:45 am]

BILLING CODE 1505-01-D

[FR Doc. 2013-07100 Filed 03/25/2013 at 8:45 am; Publication Date: 03/26/2013]